

GRANT COUNTY, KANSAS
Ulysses, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2011

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2011

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GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS

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GRANT COUNTY, KANSAS

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The Board of County Commissioners
Grant County, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Grant County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Grant County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, Grant County, Kansas has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Grant County, Kansas, as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Grant County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

The Board of County Commissioners
Grant County, Kansas

Page 2

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds, departmental expenditures, and reconciliation of tax roll (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Hay•Rice & Associates, Chartered

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GRANT COUNTY, KANSAS

Statement 1

STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

For the year ended December 31, 2011

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Cash</u> <u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Outstanding</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Governmental Type Funds:						
General Fund	\$1,283,321	\$ 6,939,649	\$ 6,632,001	\$1,590,969	\$146,984	\$1,737,953
Special Revenue Funds:						
Road and Bridge	153,516	2,875,400	2,879,490	149,426	41,704	191,130
Employees' Benefits	912,761	1,324,907	1,576,451	661,217	6,872	668,089
Noxious Weed	21,578	157,300	164,694	14,184	5,324	19,508
Library Maintenance	9,239	526,617	527,557	8,299	-	8,299
Airport Maintenance	112,640	56,303	64,769	104,174	1,225	105,399
Ambulance	56,027	502,081	538,179	19,929	28,446	48,375
Rural Fire District	11,723	203,510	196,962	18,271	5,746	24,017
Courthouse Building	470,686	9,528	133,597	346,617	482	347,099
Park Maintenance	68,325	237,904	269,883	36,346	25,208	61,554
Health	215,250	449,760	380,039	284,971	17,431	302,402
Alcoholic Treatment	23,184	6,008	8,000	21,192	-	21,192
Special Equipment	361,041	50,000	40,132	370,909	-	370,909
Road Machinery	1,480,236	450,000	15,714	1,914,522	-	1,914,522
Special Highway Improvement	1,937,478	450,000	-	2,387,478	-	2,387,478
Rural Fire Equipment	207,435	50,000	-	257,435	-	257,435
Ambulance Equipment	141,318	40,000	-	181,318	-	181,318
Noxious Weed Equipment	107,300	45,000	-	152,300	-	152,300
911 Telephone	104,038	31,872	21,231	114,679	455	115,134
Debt Service Fund – Bond and Interest	79,925	3,109,957	3,089,931	99,951	-	99,951
Capital Project Funds:						
Airport Improvements	2,312	64,684	66,996	-	-	-
Fiduciary Type Funds – Expendable Trust Funds:						
Treasurer's Special Auto	-	69,543	69,543	-	-	-
County Attorney Diversion	25,842	8,615	1,990	32,467	-	32,467
Prosecutor's Training Assistance	277	969	981	265	-	265
Register of Deeds Technology	23,143	9,402	7,977	24,568	4,125	28,693
LEC Seizure	2,445	-	-	2,445	-	2,445
Total Reporting Entity (Excluding Agency Funds)	<u>\$7,811,040</u>	<u>\$17,669,009</u>	<u>\$16,686,117</u>	<u>\$8,793,932</u>	<u>\$284,002</u>	<u>\$9,077,934</u>

The notes to the financial statements are an integral part of this statement.

GRANT COUNTY, KANSAS

Statement 1
(Continued)

STATEMENT OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH

For the year ended December 31, 2011

Composition of Cash:

County Treasurer:

Certificates of deposit and money market	\$24,655,166
Cash in checking	215,114
Cash on hand	66,051

Clerk of the District Court:

Cash in bank	69,832
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Sheriff:

Cash in bank	2,203
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Law Library:

Cash in bank	28,725
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Register of Deeds:

Cash in bank	7,782
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Civic Center:

Cash in bank	<u>14,714</u>
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Total Cash	\$25,059,587
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Agency Funds per Schedule 3	<u>15,981,653</u>
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Total Reporting Entity (Excluding Agency Funds)	<u>\$ 9,077,934</u>
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The notes to the financial statements are an integral part of this statement.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Grant County is a municipal corporation governed by an elected three-member commission. These financial statements present only the primary government of Grant County. A component unit is defined as an entity legally separate from the County, which has a significant dependence on, or relationship with, the County. The component units have not been included in the County's reporting entity. The following, if reported on, would constitute the component units of Grant County, the reporting entity.

Component Units not Presented:

County Hospital/Care Home – Grant County Hospital Board operates the County's hospital and care home facilities. The County annually levies a tax for the hospital. Any bond issuances must be approved by the County.

Extension Service – Grant County Extension Service provides services in such areas as agriculture, home economics and 4-H club to all persons in the County. The Extension Service is an elected four-member executive board. The County annually provides significant subsidies to the council.

Law Library/Law Library Bequest – The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body.

Grant County Fair – The Grant County Fair provides services to Grant County by maintaining the fairgrounds for the County. In addition, the board is responsible for building rentals and annual fair activities.

Grant County Library – The Grant County Library Board operates a County library. The library is fiscally dependent on the County for subsidies.

Grant County Council on Affirmative Aging – Grant County Council on Affirmative Aging provides services for the elderly in Grant County. The Council on Affirmative Aging is fiscally dependent on the County for subsidies.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Each of the following agencies have not been included as a component unit due to the agencies being a primary government. These agencies are independent to Grant County.

Soil Conservation District
Firemen's Relief Association
Historical Society

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of Grant County for the year of 2011:

Governmental Funds:

General Fund – to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds – to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds – to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt of Grant County.

Capital Project Funds – to account for resources used for major capital acquisitions.

Fiduciary Funds:

Agency Funds – to account for assets held by a governmental unit as a trustee or agent for others.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies

Cash Balances

Cash balances include demand deposits, time deposits and repurchase agreements.

These assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Demand and time deposits are carried at cost. The carrying amount of deposits is separately displayed as part of total "cash".

In accordance with K.S.A. 9-1402 and K.S.A. 12-1675, Grant County, Kansas deposited all their demand and time deposits with the Pooled Money Investment Board in Topeka, Kansas and the Grant County State Bank located in Ulysses, Kansas.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of the cash balance account.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Compensated Absences

Vacation leave is accrued according to years of service with the County accumulated at the rate of ten (10) working days per year. An employee continuously employed by the County for five (5) years or more is entitled to fifteen (15) working days per year. An employee continuously employed by the County for fifteen (15) years or more is entitled to twenty (20) working days per year. Vacation leave must be taken by the end of the calendar year.

Upon the completion of six (6) months of service with the County, the employee is credited with six (6) days of sick leave. Thereafter, the employee accrues sick leave at the rate of one (1) day per month of continued employment. The sick leave is not compensated for if not used upon termination.

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 2: Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds and trust funds and the following special revenue funds:

Noxious Weed Equipment Fund
Special Equipment Fund
Road Machinery Fund
Special Highway Improvement Fund
Rural Fire Equipment Fund
Ambulance Equipment Fund
911 Telephone Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 3: Governmental Funds – Property Taxes

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. Collection of current year property taxes by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

Note 4: Transfers

Operating Transfers

<u>From</u>	<u>Amount</u>	<u>To</u>	<u>Authority</u>
Road and Bridge Fund	\$450,000	Machinery Fund	KSA 68-141g
Rural Fire Fund	50,000	Special Fire Fund	KSA 19-3612c
General Fund	50,000	Special Equipment Fund	KSA 19-119
Treasurer's Special Auto Fund	8,400	General Fund	KSA 8-145
Ambulance Fund	40,000	Ambulance Equipment Fund	KSA 12-110d
Road and Bridge Fund	450,000	Special Highway Fund	KSA 68-141g
Noxious Weed Fund	45,000	Noxious Weed Equipment	KSA 2-1322

Note 5: Statutory Compliance

Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained.

Contrary to K.S.A. 79-3104, mortgage registration fees were not remitted daily.

Contrary to K.S.A. 2-1320, Noxious Weed receivables were not presented for certification to tax roll.

Contrary to K.S.A. 19-212, insurance policies were not written in the name of the County Treasurer.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 6: Defined Benefit Pension Plan

Grant County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by KSA 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

KSA 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for all employees hired before July 1, 2009 and 6% for all employees hired after July 1, 2009. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2011 is 6.74%. The Grant County employer contributions to KPERS for the years ending December 31, 2011 and 2010 were \$233,997 and \$214,137, respectively, equal to the required contributions for each year.

Note 7: Deferred Compensation

Grant County offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets, which are funded currently with third party investment companies, are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. Grant County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 7: Deferred Compensation (Continued)

Grant County participates as a joint contract owner in a Group Variable Annuity Contract (K575 and any Successor Contract) issued by Aetna Life Insurance and Annuity Company to the State of Kansas on July 1, 1980. Grant County will offer its employees, as defined by KSA 1981 Supplement 74-4902, the right to participate in the State of Kansas Deferred Compensation Plan as adopted by Grant County pursuant to the Plan Joinder Agreement. The effective date of this election to adopt said State Plan shall be July 8, 1987, and the contract year applicable to the parties to this agreement for purposes of said Group Variable Annuity Contract shall be the period of twelve months commencing with either July 8, 1987 or any anniversary thereof.

The following is a summary of activity for the year ended December 31, 2011:

Beginning account value	\$833,823
Participants contribution	72,044
Participants withdrawals	(43,934)
Change in investment value	<u>(10,290)</u>
Ending account balance	<u>\$851,643</u>

Note 8: Unencumbered Cash – Actual and Budget

Unencumbered cash at December 31, 2011 was less than the amount budgeted for the following funds:

	<u>Actual</u> <u>12-31-11</u>	<u>Budget</u> <u>1-1-12</u>	<u>Under</u> <u>Budget</u>
Special Alcohol and Drug	\$ 21,192	\$ 22,184	\$ 992

Note 9: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Grant County. The statute requires banks eligible to hold Grant County's funds have a main or branch bank in the county in which Grant County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Grant County has no other policies that would further limit interest rate risk.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 9: Deposits and Investments (Continued)

K.S.A. 12-1675 limits Grant County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Grant County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Grant County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Grant County's deposits may not be returned to it. State statutes require Grant County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Grant County has no "peak periods". All deposits were legally secured at December 31, 2011.

At December 31, 2011, Grant County's carrying amount of deposits was \$25,059,587 and the bank balance was \$25,266,210. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by FDIC insurance, \$24,766,210 was collateralized with securities held by the pledging financial institutions' agents in Grant County's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Grant County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 10: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 11: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2011 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Library Building	Various	04/01/01	\$1,800,000	11/01/11	\$ 230,000	\$ -	\$ 230,000	\$ (230,000)	\$ -	\$ 10,005
Care Home Building	Various	10/01/06	7,750,000	10/01/17	5,785,000	-	5,030,000	(5,030,000)	755,000	138,108
Care Home Building Refinance	Various	05/15/11	4,435,000	10/01/17	-	4,435,000	30,000	4,405,000	4,405,000	48,044
Hospital – Series 2007A	Various	10/12/07	9,750,000	10/01/23	8,450,000	-	650,000	(650,000)	7,800,000	314,275
Hospital – Series 2008A	Various	02/13/08	9,750,000	10/01/23	8,450,000	-	650,000	(650,000)	7,800,000	279,500
Temporary Loan:										
Library Building – Coop	-	06/18/03	200,000	6/18/13	<u>60,000</u>	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>	<u>40,000</u>	<u>-</u>
Total Long-Term Debt					<u>\$22,975,000</u>	<u>\$4,435,000</u>	<u>\$6,610,000</u>	<u>\$ (2,175,000)</u>	<u>\$20,800,000</u>	<u>\$789,932</u>

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 11: Long-Term Debt (Continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017-2021</u>	<u>2022-2025</u>	<u>Total</u>
Principal:								
General Obligation Bond:								
Library Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Care Home Building	755,000	-	-	-	-	-	-	755,000
Care Home Building Refinance	25,000	815,000	840,000	875,000	910,000	940,000	-	4,405,000
Hospital – Series 2007A	650,000	650,000	650,000	650,000	650,000	3,250,000	1,300,000	7,800,000
Hospital – Series 2008A	650,000	650,000	650,000	650,000	650,000	3,250,000	1,300,000	7,800,000
Temporary Loan:								
Library Building – Coop	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
Total Principal	<u>\$2,100,000</u>	<u>\$2,135,000</u>	<u>\$2,140,000</u>	<u>\$2,175,000</u>	<u>\$2,210,000</u>	<u>\$7,440,000</u>	<u>\$2,600,000</u>	<u>\$20,800,000</u>
Interest:								
General Obligation Bond:								
Library Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Care Home Building	27,558	-	-	-	-	-	-	27,558
Care Home Building Refinance	126,275	125,525	101,075	75,875	49,625	22,325	-	500,700
Hospital – Series 2007A	291,525	268,450	245,050	221,650	198,088	628,062	76,700	1,929,525
Hospital – Series 2008A	<u>259,025</u>	<u>238,550</u>	<u>218,075</u>	<u>197,600</u>	<u>178,100</u>	<u>575,575</u>	<u>72,475</u>	<u>1,739,400</u>
Total Interest	<u>\$ 704,383</u>	<u>\$ 632,525</u>	<u>\$ 564,200</u>	<u>\$ 495,125</u>	<u>\$ 425,813</u>	<u>\$1,225,962</u>	<u>\$ 149,175</u>	<u>\$ 4,197,183</u>

GRANT COUNTY, KANSAS

SUPPLEMENTAL SCHEDULES

GRANT COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
(BUDGETED FUNDS ONLY)

For the year ended December 31, 2011

<u>Funds</u>	<u>Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavor.)</u>
Governmental Type Funds:			
General Fund	\$7,789,315	\$6,632,001	\$1,157,314
Special Revenue Funds:			
Road and Bridge	2,920,000	2,879,490	40,510
Employees' Benefits	1,980,000	1,576,451	403,549
Noxious Weed	190,941	164,694	26,247
Library Maintenance	527,557	527,557	-
Airport Maintenance	165,000	64,769	100,231
Ambulance	543,468	538,179	5,289
Rural Fire District	201,378	196,962	4,416
Courthouse Building	500,000	133,597	366,403
Park Maintenance	283,912	269,883	14,029
Health	438,092	380,039	58,053
Alcoholic Treatment	30,900	8,000	22,900
Special Equipment	425,000	40,132	384,868
Debt Service Fund:			
Bond and Interest	3,093,638	3,089,931	3,707

GRANT COUNTY, KANSAS

Schedule 2

SCHEDULES OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

GRANT COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

<u>Cash Receipts</u>	<u>Current Year</u>		<u>Variable Favorable (Unfavor.)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
Taxes:				
Ad valorem property tax	\$5,718,164	\$5,734,061	\$ (15,897)	\$5,389,301
Back tax collections	20,634	15,000	5,634	21,577
Interest on delinquent taxes	7,705	16,000	(8,295)	23,567
Motor vehicle tax	120,151	97,060	23,091	110,610
Mineral production tax	<u>273,065</u>	<u>-</u>	<u>273,065</u>	<u>197,770</u>
Total taxes	<u>\$6,139,719</u>	<u>\$5,862,121</u>	<u>\$ 277,598</u>	<u>\$5,742,825</u>
Licenses, Permits and Fees:				
Mortgage registration fees	\$ 102,711	\$ 50,000	\$ 52,711	\$ 133,343
Antique tags	915	750	165	820
Officers' fees	40,810	50,000	(9,190)	45,214
Motor vehicle registration	8,400	36,500	(28,100)	30,571
Vehicle inspection fees	<u>5,223</u>	<u>3,600</u>	<u>1,623</u>	<u>5,276</u>
Total licenses, permits and fees	<u>\$ 158,059</u>	<u>\$ 140,850</u>	<u>\$ 17,209</u>	<u>\$ 215,224</u>
Use of Money and Property:				
Interest on taxes	\$ 4,409	\$ 5,000	\$ (591)	\$ 4,226
Interest on idle fund investments	<u>48,795</u>	<u>95,000</u>	<u>(46,205)</u>	<u>92,642</u>
Total use of money & property	<u>\$ 53,204</u>	<u>\$ 100,000</u>	<u>\$ (46,796)</u>	<u>\$ 96,868</u>
Charges for Services:				
Transfer station fees	<u>\$ 276,098</u>	<u>\$ 350,000</u>	<u>\$ (73,902)</u>	<u>\$ 304,874</u>
Other:				
Miscellaneous	\$ 31,615	\$ 15,000	\$ 16,615	\$ 67,879
Sale of assets	55,910	-	55,910	-
Grants	16,625	120,000	(103,375)	91,613
Royalties	4,504	2,500	2,004	5,446
City of Ulysses	137,108	125,000	12,108	97,393
Reimbursements	36,467	75,000	(38,533)	53,748
Law Enforcement Contract	<u>30,340</u>	<u>20,000</u>	<u>10,340</u>	<u>23,490</u>
Total other	<u>\$ 312,569</u>	<u>\$ 357,500</u>	<u>\$ (44,931)</u>	<u>\$ 339,569</u>
Total cash receipts	<u>\$6,939,649</u>	<u>\$6,810,471</u>	<u>\$ 129,178</u>	<u>\$6,699,360</u>

GRANT COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variable</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
<u>Expenditures and Transfers</u>			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Subject to Budget</u>				
County Commissioners	\$ 87,284	\$ 92,000	\$ 4,716	\$ 71,642
County Clerk	96,375	96,400	25	91,612
County Treasurer	146,637	151,061	4,424	146,651
County Attorney	239,617	192,000	(47,617)	192,535
Register of Deeds	93,032	100,380	7,348	90,999
Clerk of District Court	96,901	135,000	38,099	134,852
County Appraiser	241,642	250,000	8,358	247,020
Courthouse General	381,664	925,000	543,336	244,644
Data Processing	58,466	61,500	3,034	35,489
Election	52,578	62,000	9,422	59,330
Building Inspection	54,727	50,000	(4,727)	80,631
Economic Development	-	50,000	50,000	120,000
Health	1,225,208	1,225,208	-	1,241,463
Social Services	1,090,076	1,090,076	-	792,495
Sheriff	905,290	975,000	69,710	966,133
Civil Defense	90,254	98,100	7,846	159,491
Juvenile Detention	30,604	25,000	(5,604)	32,996
Extension Council	170,000	170,000	-	187,000
Soil Conservation	25,000	25,000	-	31,000
Fair Maintenance	63,704	62,325	(1,379)	66,035
Board on Affirmative Aging	400,000	400,000	-	457,000
Historical	130,000	130,000	-	142,000
Transfer station	359,793	520,523	160,730	390,766
Appropriation	543,149	852,742	309,593	394,192
Operating transfers	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>150,000</u>
Total expenditures and transfers subject to budget	<u>\$6,632,001</u>	<u>\$7,789,315</u>	<u>\$1,157,314</u>	<u>\$6,525,976</u>
Receipts over (under) expenditures	\$ 307,648			\$ 173,384
Unencumbered Cash, Beginning	<u>1,283,321</u>			<u>1,109,937</u>
Unencumbered Cash, Ending	<u>\$1,590,969</u>			<u>\$1,283,321</u>

GRANT COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variable Favorable (Unfavor.)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$2,303,631	\$2,310,205	\$ (6,574)	\$2,948,265
Back tax collections	9,693	8,000	1,693	12,622
Motor vehicle tax	<u>67,955</u>	<u>53,138</u>	<u>14,817</u>	<u>69,794</u>
Total taxes	<u>\$2,381,279</u>	<u>\$2,371,343</u>	<u>\$ 9,936</u>	<u>\$3,030,681</u>
Intergovernmental:				
Special City and County Fund	\$ 355,934	\$ 381,765	\$ (25,831)	\$ 376,138
County Equalization Fund	<u>10,103</u>	<u>14,500</u>	<u>(4,397)</u>	<u>14,193</u>
Total intergovernmental	<u>\$ 366,037</u>	<u>\$ 396,265</u>	<u>\$ (30,228)</u>	<u>\$ 390,331</u>
Charges for Services:				
County Engineer	<u>\$ 128,084</u>	<u>-</u>	<u>\$128,084</u>	<u>\$ 42,045</u>
Total cash receipts	<u>\$2,875,400</u>	<u>\$2,767,608</u>	<u>\$107,792</u>	<u>\$3,463,057</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Maintenance:				
Personal services	\$ 679,270	\$ 789,145	\$109,875	\$ 709,124
Contractual services	104,614	261,900	157,286	39,819
Commodities	918,459	1,335,000	416,541	1,086,802
Capital outlay	<u>1,245</u>	<u>182,000</u>	<u>180,755</u>	<u>114,638</u>
Total maintenance	<u>\$1,703,588</u>	<u>\$2,568,045</u>	<u>\$864,457</u>	<u>\$1,950,383</u>
Administration:				
Personal services	\$ 195,086	\$ 236,100	\$ 41,014	\$ 204,560
Contractual services	63,959	100,310	36,351	60,583
Commodities	5,980	5,800	(180)	5,434
Capital outlay	<u>10,877</u>	<u>9,745</u>	<u>(1,132)</u>	<u>18,470</u>
Total administration	<u>\$ 275,902</u>	<u>\$ 351,955</u>	<u>\$ 76,053</u>	<u>\$ 289,047</u>

GRANT COUNTY, KANSAS

Schedule 2-2
(Continued)

ROAD AND BRIDGE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variable Favorable (Unfavor.)</u>	
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u> (Continued)				
Transfers:				
Special Highway Fund	\$ 450,000	-	\$ (450,000)	\$ 610,000
Road Machinery Fund	<u>450,000</u>	<u>-</u>	<u>(450,000)</u>	<u>610,000</u>
Total transfers	\$ <u>900,000</u>	<u>-</u>	\$ <u>(900,000)</u>	\$ <u>1,220,000</u>
Total expenditures and transfers subject to budget	\$ <u>2,879,490</u>	\$ <u>2,920,000</u>	\$ <u>40,510</u>	\$ <u>3,459,430</u>
Receipts over (under) expenditures	\$ (4,090)			\$ 3,627
Unencumbered Cash, Beginning	<u>153,516</u>			<u>149,889</u>
Unencumbered Cash, Ending	\$ <u>149,426</u>			\$ <u>153,516</u>

GRANT COUNTY, KANSAS

Schedule 2-3

EMPLOYEES' BENEFITS FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variable</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$1,176,822	\$1,180,084	\$ (3,262)	\$1,430,364
Back tax collections	4,875	2,500	2,375	6,217
Motor vehicle tax	<u>33,732</u>	<u>25,780</u>	<u>7,952</u>	<u>35,459</u>
Total taxes	\$1,215,429	\$1,208,364	\$ 7,065	\$1,472,040
Other:				
Miscellaneous reimbursements	<u>109,478</u>	<u>40,000</u>	<u>69,478</u>	<u>88,579</u>
Total cash receipts	\$1,324,907	<u>\$1,248,364</u>	<u>\$ 76,543</u>	\$1,560,619
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Contractual services	<u>1,576,451</u>	<u>\$1,980,000</u>	<u>\$403,549</u>	<u>1,519,243</u>
Receipts over (under) expenditures	\$ (251,544)			\$ 41,376
Unencumbered Cash, Beginning	<u>912,761</u>			<u>871,385</u>
Unencumbered Cash, Ending	<u>\$ 661,217</u>			<u>\$ 912,761</u>

GRANT COUNTY, KANSAS

Schedule 2-4

NOXIOUS WEED FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variable</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Unfavor.)</u>	<u>Actual</u>
Taxes:				
Ad valorem property tax	\$128,862	\$129,273	\$ (411)	\$135,948
Back tax collections	494	250	244	531
Motor vehicle tax	<u>3,144</u>	<u>2,452</u>	<u>692</u>	<u>2,831</u>
Total taxes	\$132,500	\$131,975	\$ 525	\$139,310
Charges for Services:				
Sale of chemicals and noxious weed treatments	<u>24,800</u>	<u>40,000</u>	<u>(15,200)</u>	<u>26,159</u>
Total cash receipts	<u>\$157,300</u>	<u>\$171,975</u>	<u>\$ (14,675)</u>	<u>\$165,469</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Personal services	\$ 84,645	\$107,241	\$ 22,596	\$ 85,060
Contractual services	3,625	8,300	4,675	3,815
Commodities	31,424	75,400	43,976	25,772
Transfer – Special Equipment	<u>45,000</u>	<u>-</u>	<u>(45,000)</u>	<u>60,000</u>
Total expenditures and transfers subject to budget	<u>\$164,694</u>	<u>\$190,941</u>	<u>\$ 26,247</u>	<u>\$174,647</u>
Receipts over (under) expenditures	\$ (7,394)			\$ (9,178)
Unencumbered Cash, Beginning	<u>21,578</u>			<u>30,756</u>
Unencumbered Cash, Ending	<u>\$ 14,184</u>			<u>\$ 21,578</u>

GRANT COUNTY, KANSAS

Schedule 2-5

AIRPORT MAINTENANCE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variable</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Unfavor.)</u>	<u>Actual</u>
Taxes:				
Ad valorem property tax	\$ 24,103	\$ 24,095	\$ 8	\$ 61,894
Back tax collections	155	100	55	223
Motor vehicle tax	<u>1,406</u>	<u>1,112</u>	<u>294</u>	<u>1,073</u>
Total taxes	<u>\$ 25,664</u>	<u>\$ 25,307</u>	<u>\$ 357</u>	<u>\$ 63,190</u>
Other:				
Rents	\$ 21,394	\$ 35,000	\$ (13,606)	\$ 24,960
Royalties	4,406	13,000	(8,594)	5,211
Miscellaneous	<u>4,839</u>	<u>-</u>	<u>4,839</u>	<u>11,607</u>
Total other	<u>\$ 30,639</u>	<u>\$ 48,000</u>	<u>\$ (17,361)</u>	<u>\$ 41,778</u>
Total cash receipts	<u>\$ 56,303</u>	<u>\$ 73,307</u>	<u>\$ (17,004)</u>	<u>\$104,968</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Contractual services	\$ 57,034	\$ 72,500	\$ 15,466	\$ 50,441
Commodities	1,190	-	(1,190)	1,441
County share of Airport project	4,695	92,500	87,805	-
Capital outlay	<u>1,850</u>	<u>-</u>	<u>(1,850)</u>	<u>17,039</u>
Total expenditures and transfers subject to budget	<u>\$ 64,769</u>	<u>\$165,000</u>	<u>\$100,231</u>	<u>\$ 68,921</u>
Receipts over (under) expenditures	\$ (8,466)			\$ 36,047
Unencumbered Cash, Beginning	<u>112,640</u>			<u>76,593</u>
Unencumbered Cash, Ending	<u>\$104,174</u>			<u>\$112,640</u>

GRANT COUNTY, KANSAS

Schedule 2-6

LIBRARY MAINTENANCE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variable</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$511,863	\$513,466	\$ (1,603)	\$554,168
Back tax collections	1,988	1,000	988	2,378
Motor vehicle tax	<u>12,766</u>	<u>9,985</u>	<u>2,781</u>	<u>13,154</u>
Total cash receipts	\$526,617	<u>\$524,451</u>	<u>\$ 2,166</u>	\$569,700
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriations – Library Board	<u>527,557</u>	<u>\$527,557</u>	<u>-</u>	<u>566,690</u>
Receipts over (under) expenditures	\$ (940)			\$ 3,010
Unencumbered Cash, Beginning	<u>9,239</u>			<u>6,229</u>
Unencumbered Cash, Ending	<u>\$ 8,299</u>			<u>\$ 9,239</u>

GRANT COUNTY, KANSAS

Schedule 2-7

AMBULANCE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variable</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Unfavor.)</u>	<u>Actual</u>
Taxes:				
Ad valorem property tax	\$340,716	\$341,526	\$ (810)	\$394,234
Back tax collections	1,361	1,000	361	1,669
Motor vehicle tax	<u>9,051</u>	<u>7,101</u>	<u>1,950</u>	<u>9,146</u>
Total taxes	<u>\$351,128</u>	<u>\$349,627</u>	<u>\$ 1,501</u>	<u>\$405,049</u>
Other:				
Fees	\$123,025	\$140,000	\$ (16,975)	\$110,114
CPR	23,965	-	23,965	21,957
Donations and grants	<u>3,963</u>	<u>-</u>	<u>3,963</u>	<u>16,880</u>
Total other	<u>\$150,953</u>	<u>\$140,000</u>	<u>\$ 10,953</u>	<u>\$148,951</u>
Total cash receipts	<u>\$502,081</u>	<u>\$489,627</u>	<u>\$ 12,454</u>	<u>\$554,000</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Personal services	\$407,889	\$429,435	\$ 21,546	\$421,771
Contractual services	53,551	49,803	(3,748)	50,380
Commodities	30,421	44,230	13,809	43,562
Capital outlay	6,318	20,000	13,682	29,636
Transfer:				
Ambulance Equipment Fund	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>	<u>38,000</u>
Total expenditures and transfers subject to budget	<u>\$538,179</u>	<u>\$543,468</u>	<u>\$ 5,289</u>	<u>\$583,349</u>
Receipts over (under) expenditures	\$ (36,098)			\$ (29,349)
Unencumbered Cash, Beginning	<u>56,027</u>			<u>85,376</u>
Unencumbered Cash, Ending	<u>\$ 19,929</u>			<u>\$ 56,027</u>

GRANT COUNTY, KANSAS

Schedule 2-8

RURAL FIRE DISTRICT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variable</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Unfavor.)</u>	<u>Actual</u>
Taxes:				
Ad valorem property tax	\$188,594	\$188,960	\$ (366)	\$216,005
Back tax collections	748	-	748	902
Motor vehicle tax	<u>4,913</u>	<u>3,891</u>	<u>1,022</u>	<u>4,846</u>
Total taxes	\$194,255	\$192,851	\$ 1,404	\$221,753
Other:				
Miscellaneous	<u>9,255</u>	<u>-</u>	<u>9,255</u>	<u>3,655</u>
Total cash receipts	<u>\$203,510</u>	<u>\$192,851</u>	<u>\$ 10,659</u>	<u>\$225,408</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Personal services	\$ 55,837	\$ 74,000	\$ 18,163	\$ 56,125
Contractual services	53,777	38,490	(15,287)	44,973
Commodities	20,705	17,700	(3,005)	23,528
Capital outlay	16,643	31,188	14,545	30,023
Transfer:				
Rural Fire Equipment Fund	<u>50,000</u>	<u>40,000</u>	<u>(10,000)</u>	<u>80,000</u>
Total expenditures and transfers subject to budget	<u>\$196,962</u>	<u>\$201,378</u>	<u>\$ 4,416</u>	<u>\$234,649</u>
Receipts over (under) expenditures	\$ 6,548			\$ (9,241)
Unencumbered Cash, Beginning	<u>11,723</u>			<u>20,964</u>
Unencumbered Cash, Ending	<u>\$ 18,271</u>			<u>\$ 11,723</u>

GRANT COUNTY, KANSAS

Schedule 2-9

COURTHOUSE BUILDING FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variable</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
<u>Taxes:</u>				
Ad valorem property tax	\$ 511	\$ -	\$ 511	\$ 366,739
Back tax collections	616	1,000	(384)	1,546
Motor vehicle tax	<u>8,401</u>	<u>6,610</u>	<u>1,791</u>	<u>8,467</u>
Total cash receipts	<u>\$ 9,528</u>	<u>\$ 7,610</u>	<u>\$ 1,918</u>	<u>\$ 376,752</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Commodities	\$ 219	\$ -	\$ (219)	\$ 2,695
Contractual services	129,378	500,000	370,622	157,799
Capital outlay	4,000	-	(4,000)	64,895
Hospital project	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
Total expenditures and transfers subject to budget	<u>\$ 133,597</u>	<u>\$500,000</u>	<u>\$366,403</u>	<u>\$ 725,389</u>
Receipts over (under) expenditures	\$ (124,069)			\$ (348,637)
Unencumbered Cash, Beginning	<u>470,686</u>			<u>819,323</u>
Unencumbered Cash, Ending	<u>\$ 346,617</u>			<u>\$ 470,686</u>

GRANT COUNTY, KANSAS

Schedule 2-10

BOND AND INTEREST FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variable</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$3,019,120	\$3,028,390	\$ (9,270)	\$3,101,348
Back tax collections	11,464	3,000	8,464	12,513
Motor vehicle tax	73,040	55,938	17,102	70,071
Miscellaneous	<u>6,333</u>	<u>-</u>	<u>6,333</u>	<u>-</u>
Total cash receipts	<u>\$3,109,957</u>	<u>\$3,087,328</u>	<u>\$ 22,629</u>	<u>\$3,183,932</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Bond principal	\$2,300,000	\$2,270,000	\$ (30,000)	\$2,225,000
Bond interest	<u>789,931</u>	<u>823,638</u>	<u>33,707</u>	<u>915,788</u>
Total expenditures and transfers subject to budget	<u>\$3,089,931</u>	<u>\$3,093,638</u>	<u>\$ 3,707</u>	<u>\$3,140,788</u>
Receipts over (under) expenditures	\$ 20,026			\$ 43,144
Unencumbered Cash, Beginning	<u>79,925</u>			<u>36,781</u>
Unencumbered Cash, Ending	<u>\$ 99,951</u>			<u>\$ 79,925</u>

GRANT COUNTY, KANSAS

Schedule 2-11

PARK MAINTENANCE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variable</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$197,526	\$197,843	\$ (317)	\$251,947
Back tax collections	838	500	338	1,101
Motor vehicle tax	<u>5,894</u>	<u>4,539</u>	<u>1,355</u>	<u>6,256</u>
Total taxes	\$204,258	\$202,882	\$ 1,376	\$259,304
Other:				
Rents	33,146	30,000	3,146	28,235
Donations	<u>500</u>	<u>-</u>	<u>500</u>	<u>4,805</u>
Total cash receipts	<u>\$237,904</u>	<u>\$232,882</u>	<u>\$ 5,022</u>	<u>\$292,344</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Personal services	\$147,776	\$172,500	\$ 24,724	\$153,883
Contractual services	86,275	86,000	(275)	84,922
Commodities	35,832	25,412	(10,420)	35,492
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,531</u>
Total expenditures and transfers subject to budget	<u>\$269,883</u>	<u>\$283,912</u>	<u>\$ 14,029</u>	<u>\$279,828</u>
Receipts over (under) expenditures	\$ (31,979)			\$ 12,516
Unencumbered Cash, Beginning	<u>68,325</u>			<u>55,809</u>
Unencumbered Cash, Ending	<u>\$ 36,346</u>			<u>\$ 68,325</u>

GRANT COUNTY, KANSAS

Schedule 2-12

HEALTH FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variable</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Unfavor.)</u>	<u>Actual</u>
Taxes:				
Ad valorem property tax	\$218,989	\$219,511	\$ (522)	\$218,954
Back tax collections	819	500	319	938
Motor vehicle tax	<u>5,048</u>	<u>3,941</u>	<u>1,107</u>	<u>5,215</u>
Total taxes	<u>\$224,856</u>	<u>\$223,952</u>	<u>\$ 904</u>	<u>\$225,107</u>
Other:				
Fees and charges	\$169,291	\$ 80,000	\$ 89,291	\$165,808
Federal and state assistance	<u>55,613</u>	<u>45,000</u>	<u>10,613</u>	<u>89,453</u>
Total other	<u>\$224,904</u>	<u>\$125,000</u>	<u>\$ 99,904</u>	<u>\$255,261</u>
Total cash receipts	<u>\$449,760</u>	<u>\$348,952</u>	<u>\$100,808</u>	<u>\$480,368</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Personal services	\$217,961	\$268,000	\$ 50,039	\$240,844
Contractual services	60,845	67,350	6,505	63,471
Commodities	88,359	98,500	10,141	94,857
Capital outlay	<u>12,874</u>	<u>4,242</u>	<u>(8,632)</u>	<u>13,888</u>
Total expenditures and transfers subject to budget	<u>\$380,039</u>	<u>\$438,092</u>	<u>\$ 58,053</u>	<u>\$413,060</u>
Receipts over (under) expenditures	\$ 69,721			\$ 67,308
Unencumbered Cash, Beginning	<u>215,250</u>			<u>147,942</u>
Unencumbered Cash, Ending	<u>\$284,971</u>			<u>\$215,250</u>

GRANT COUNTY, KANSAS

Schedule 2-13

ALCOHOLIC TREATMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variable</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Intergovernmental:				
Liquor tax	\$ 6,008	\$ <u>6,200</u>	\$ <u>(192)</u>	\$ 6,230
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Alcoholic treatment	<u>8,000</u>	\$ <u>30,900</u>	\$ <u>22,900</u>	<u>6,000</u>
Receipts over (under) expenditures	\$ (1,992)			\$ 230
Unencumbered Cash, Beginning	<u>23,184</u>			<u>22,954</u>
Unencumbered Cash, Ending	\$ <u>21,192</u>			\$ <u>23,184</u>

GRANT COUNTY, KANSAS

Schedule 2-14

SPECIAL EQUIPMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variable</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Transfer:				
General Fund	\$ 50,000	\$ <u>50,000</u>	<u>-</u>	\$ 150,000
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Capital outlay	<u>40,132</u>	<u>\$425,000</u>	<u>\$384,868</u>	<u>264,368</u>
Receipts over (under) expenditures	\$ 9,868			\$ (114,368)
Unencumbered Cash, Beginning	<u>361,041</u>			<u>475,409</u>
Unencumbered Cash, Ending	<u>\$370,909</u>			<u>\$ 361,041</u>

GRANT COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

GRANT COUNTY, KANSAS

Schedule 2-15

ROAD MACHINERY FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Operating transfer from Road and Bridge Fund	\$ 450,000	\$ 610,000
<u>Expenditures and Transfers</u>		
Capital outlay	<u>15,714</u>	<u>186,077</u>
Receipts over (under) expenditures	\$ 434,286	\$ 423,923
Unencumbered Cash, Beginning	<u>1,480,236</u>	<u>1,056,313</u>
Unencumbered Cash, Ending	<u>\$1,914,522</u>	<u>\$1,480,236</u>

GRANT COUNTY, KANSAS

Schedule 2-16

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Operating transfer from Road and Bridge Fund	\$ 450,000	\$ 610,000
<u>Expenditures and Transfers</u>		
Capital outlay	<u>-</u>	<u>111,810</u>
Receipts over (under) expenditures	\$ 450,000	\$ 498,190
Unencumbered Cash, Beginning	<u>1,937,478</u>	<u>1,439,288</u>
Unencumbered Cash, Ending	<u>\$2,387,478</u>	<u>\$1,937,478</u>

GRANT COUNTY, KANSAS

Schedule 2-17

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Operating transfer from Rural Fire Fund	\$ 50,000	\$ 80,000
<u>Expenditures and Transfers</u>		
Capital outlay	<u>-</u>	<u>126,450</u>
Receipts over (under) expenditures	\$ 50,000	\$ (46,450)
Unencumbered Cash, Beginning	<u>207,435</u>	<u>253,885</u>
Unencumbered Cash, Ending	<u>\$257,435</u>	<u>\$207,435</u>

GRANT COUNTY, KANSAS

Schedule 2-18

AMBULANCE EQUIPMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Operating transfer from Ambulance Fund	\$ 40,000	\$ 38,000
<u>Expenditures and Transfers</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ 40,000	\$ 38,000
Unencumbered Cash, Beginning	<u>141,318</u>	<u>103,318</u>
Unencumbered Cash, Ending	<u>\$181,318</u>	<u>\$141,318</u>

GRANT COUNTY, KANSAS

Schedule 2-19

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Operating transfer from Noxious Weed Fund	\$ 45,000	\$ 60,000
<u>Expenditures and Transfers</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ 45,000	\$ 60,000
Unencumbered Cash, Beginning	<u>107,300</u>	<u>47,300</u>
Unencumbered Cash, Ending	<u>\$152,300</u>	<u>\$107,300</u>

GRANT COUNTY, KANSAS

Schedule 2-20

911 TELEPHONE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Charges for Services:		
Telephone fees	\$ 31,872	\$ 42,690
<u>Expenditures and Transfers</u>		
Public Safety	<u>21,231</u>	<u>50,705</u>
Receipts over (under) expenditures	\$ 10,641	\$ (8,015)
Unencumbered Cash, Beginning	<u>104,038</u>	<u>112,053</u>
Unencumbered Cash, Ending	<u>\$114,679</u>	<u>\$104,038</u>

GRANT COUNTY, KANSAS

Schedule 2-21

AIRPORT IMPROVEMENTS PROJECTS #7, #8 AND #9
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
 (with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
FAA Grant	\$ 59,989	\$ 6,860
County share of Airport project	<u>4,695</u>	<u>-</u>
Total cash receipts	\$ 64,684	\$ 6,860
<u>Expenditures and Transfers</u>		
Capital outlay	<u>66,996</u>	<u>4,548</u>
Receipts over (under) expenditures	\$ (2,312)	\$ 2,312
Unencumbered Cash, Beginning	<u>2,312</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>\$ 2,312</u>

GRANT COUNTY, KANSAS

Schedule 2-22

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Charges for Services:		
Motor vehicle licenses	\$ 69,099	\$ 69,199
Fees	424	432
Reimbursement	<u>20</u>	<u>367</u>
Total cash receipts	<u>\$ 69,543</u>	<u>\$ 69,998</u>
<u>Expenditures and Transfers</u>		
General Government	\$ 61,143	\$ 39,427
Fees to General Fund	<u>8,400</u>	<u>30,571</u>
Total expenditures and transfers	<u>\$ 69,543</u>	<u>\$ 69,998</u>
Receipts over (under) expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

GRANT COUNTY, KANSAS

Schedule 2-23

COUNTY ATTORNEY DIVERSION FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Charges for Services:		
Diversion fees	\$ 8,615	\$ 7,497
<u>Expenditures and Transfers</u>		
General Government	<u>1,990</u>	<u>11,270</u>
Receipts over (under) expenditures	\$ 6,625	\$ (3,773)
Unencumbered Cash, Beginning	<u>25,842</u>	<u>29,615</u>
Unencumbered Cash, Ending	<u>\$ 32,467</u>	<u>\$ 25,842</u>

GRANT COUNTY, KANSAS

Schedule 2-24

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Charges for Services:		
Clerk of District Court – Docket fees	\$ 969	\$ 1,132
<u>Expenditures and Transfers</u>		
General Government	<u>981</u>	<u>1,190</u>
Receipts over (under) expenditures	\$ (12)	\$ (58)
Unencumbered Cash, Beginning	<u>277</u>	<u>335</u>
Unencumbered Cash, Ending	\$ <u>265</u>	\$ <u>277</u>

GRANT COUNTY, KANSAS

Schedule 2-25

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Charges for Services:		
Register of Deeds – Processing fees	\$ 9,366	\$ 10,440
Use of Money and Property:		
Interest	<u>36</u>	<u>41</u>
Total cash receipts	\$ 9,402	\$ 10,481
<u>Expenditures and Transfers</u>		
Capital outlay	<u>7,977</u>	<u>6,954</u>
Receipts over (under) expenditures	\$ 1,425	\$ 3,527
Unencumbered Cash, Beginning	<u>23,143</u>	<u>19,616</u>
Unencumbered Cash, Ending	\$ <u>24,568</u>	\$ <u>23,143</u>

GRANT COUNTY, KANSAS

Schedule 2-26

LEC SEIZURE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures and Transfers</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2,445</u>	<u>2,445</u>
Unencumbered Cash, Ending	<u>\$ 2,445</u>	<u>\$ 2,445</u>

GRANT COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS – ACTUAL
For the year ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current taxes	\$15,296,762	\$27,895,320	\$27,772,045	\$15,420,037
16/20 current tax	26,526	37,967	38,976	25,517
Delinquent real estate tax	23,785	40,919	52,300	12,404
Delinquent personal property tax	17,394	58,651	73,289	2,756
Delinquent 16/20 tax	218	222	638	(198)
Suspense tax	-	8,861	7,379	1,482
Excess tax	-	11,009	11,009	-
Advance tax	992	1,692	992	1,692
Special county mineral production tax	138,268	553,422	546,131	145,559
Motor vehicle tax	163,621	761,655	759,920	165,356
Tourism tax	73,977	57,229	54,767	76,439
Total Distributable Funds	<u>\$15,741,543</u>	<u>\$29,426,947</u>	<u>\$29,317,446</u>	<u>\$15,851,044</u>
State Funds:				
State Educational Building	\$ -	\$ 286,215	\$ 286,215	\$ -
State Institutional Building	-	143,107	143,107	-
State motor vehicle tax	-	713,545	713,545	-
Driver's License	755	23,805	24,149	411
Compensating and isolated sales tax	27,090	382,382	387,129	22,343
Heritage Trust Fund	209	4,098	3,918	389
Total State Funds	<u>\$ 28,054</u>	<u>\$ 1,553,152</u>	<u>\$ 1,558,063</u>	<u>\$ 23,143</u>
Subdivision Funds:				
Cities	\$ 6,983	\$ 1,606,891	\$ 1,605,482	\$ 8,392
School districts	-	12,504,536	12,504,536	-
Cemetery districts	-	143,141	143,141	-
Groundwater management	-	50,256	50,256	-
Total Subdivision Funds	<u>\$ 6,983</u>	<u>\$14,304,824</u>	<u>\$14,303,415</u>	<u>\$ 8,392</u>
Other Agency Funds:				
Clerk of the District Court	\$ 31,007	\$ 470,626	\$ 431,801	\$ 69,832
Payroll Clearing Fund	3,082	664,358	666,923	517
Law Library	27,863	8,523	7,661	28,725
Total Other Agency Funds	<u>\$ 61,952</u>	<u>\$ 1,143,507</u>	<u>\$ 1,106,385</u>	<u>\$ 99,074</u>
Grand Total	<u>\$15,838,532</u>	<u>\$46,428,430</u>	<u>\$46,285,309</u>	<u>\$15,981,653</u>

The notes to the financial statements are an integral part of this statement.

GRANT COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>County Commissioners</u>				
Personal services	\$ 70,793	\$ 71,000	\$ 207	\$ 69,293
Contractual services	16,247	20,000	3,753	2,349
Commodities	244	1,000	756	-
Totals	<u>\$ 87,284</u>	<u>\$ 92,000</u>	<u>\$ 4,716</u>	<u>\$ 71,642</u>
<u>County Clerk</u>				
Personal services	\$ 85,179	\$ 82,000	\$ (3,179)	\$ 81,402
Contractual services	6,822	9,400	2,578	6,502
Commodities	4,374	5,000	626	3,708
Totals	<u>\$ 96,375</u>	<u>\$ 96,400</u>	<u>\$ 25</u>	<u>\$ 91,612</u>
<u>County Treasurer</u>				
Personal services	\$126,838	\$127,899	\$ 1,061	\$128,015
Contractual services	12,630	14,160	1,530	12,548
Commodities	6,700	8,602	1,902	5,244
Capital outlay	469	400	(69)	844
Totals	<u>\$146,637</u>	<u>\$151,061</u>	<u>\$ 4,424</u>	<u>\$146,651</u>
<u>County Attorney</u>				
Personal services	\$ 56,177	\$ 60,000	\$ 3,823	\$ 55,649
Contractual services	181,227	130,000	(51,227)	134,365
Commodities	2,213	2,000	(213)	2,521
Totals	<u>\$239,617</u>	<u>\$192,000</u>	<u>\$ (47,617)</u>	<u>\$192,535</u>
<u>Register of Deeds</u>				
Personal services	\$ 86,004	\$ 89,980	\$ 3,976	\$ 84,982
Contractual services	5,447	7,000	1,553	4,961
Commodities	1,581	2,800	1,219	1,056
Capital outlay	-	600	600	-
Totals	<u>\$ 93,032</u>	<u>\$100,380</u>	<u>\$ 7,348</u>	<u>\$ 90,999</u>

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Clerk of District Court</u>				
Contractual services	\$ 82,322	\$124,500	\$ 42,178	\$ 92,425
Commodities	10,943	10,500	(443)	11,423
Capital outlay	3,636	-	(3,636)	31,004
Totals	<u>\$ 96,901</u>	<u>\$135,000</u>	<u>\$ 38,099</u>	<u>\$134,852</u>
<u>Appraiser's Cost</u>				
Personal services	\$ 68,578	\$ 73,000	\$ 4,422	\$ 67,961
Contractual services	169,668	172,000	2,332	175,934
Commodities	3,396	5,000	1,604	3,125
Totals	<u>\$241,642</u>	<u>\$250,000</u>	<u>\$ 8,358</u>	<u>\$247,020</u>
<u>Courthouse General</u>				
Personal services	\$ 21,913	\$ -	\$ (21,913)	\$ -
Contractual services	209,286	400,000	190,714	235,521
Commodities	21,948	25,000	3,052	7,556
Capital outlay	128,517	500,000	371,483	1,567
Totals	<u>\$381,664</u>	<u>\$925,000</u>	<u>\$543,336</u>	<u>\$244,644</u>
<u>Data Processing</u>				
Contractual services	<u>\$ 58,466</u>	<u>\$ 61,500</u>	<u>\$ 3,034</u>	<u>\$ 35,489</u>
<u>Election</u>				
Personal services	\$ 44,773	\$ 55,000	\$ 10,227	\$ 44,393
Contractual services	5,860	5,000	(860)	9,828
Commodities	1,945	2,000	55	5,109
Totals	<u>\$ 52,578</u>	<u>\$ 62,000</u>	<u>\$ 9,422</u>	<u>\$ 59,330</u>
<u>Board on Affirmative Aging</u>				
Appropriations	<u>\$400,000</u>	<u>\$400,000</u>	<u>-</u>	<u>\$457,000</u>

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Building Inspection (Planning & Zoning)</u>				
Building projects appropriations	\$ -	\$ 14,000	\$ 14,000	\$ 23,200
Contractual services	<u>54,727</u>	<u>36,000</u>	<u>(18,727)</u>	<u>57,431</u>
Totals	<u>\$ 54,727</u>	<u>\$ 50,000</u>	<u>\$ (4,727)</u>	<u>\$ 80,631</u>
<u>Economic Development</u>				
Appropriation	<u>-</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$120,000</u>
<u>Social Services</u>				
Home for Aged maintenance	\$1,026,265	\$1,026,265	-	\$746,058
Assisted Living	<u>63,811</u>	<u>63,811</u>	<u>-</u>	<u>46,437</u>
Totals	<u>\$1,090,076</u>	<u>\$1,090,076</u>	<u>-</u>	<u>\$792,495</u>
<u>Sheriff</u>				
Personal services	\$ 659,627	\$ 630,600	\$ (29,027)	\$681,071
Contractual services	163,448	223,000	59,552	163,476
Commodities	79,682	109,500	29,818	94,275
Capital outlay	<u>2,533</u>	<u>11,900</u>	<u>9,367</u>	<u>27,311</u>
Totals	<u>\$ 905,290</u>	<u>\$ 975,000</u>	<u>\$ 69,710</u>	<u>\$966,133</u>
<u>Civil Defense</u>				
Personal services	\$ 55,150	\$ 63,000	\$ 7,850	\$ 56,747
Contractual services	12,808	20,800	7,992	13,063
Commodities	3,762	12,000	8,238	87,997
Capital outlay	<u>18,534</u>	<u>2,300</u>	<u>(16,234)</u>	<u>1,684</u>
Totals	<u>\$ 90,254</u>	<u>\$ 98,100</u>	<u>\$ 7,846</u>	<u>\$159,491</u>
<u>Juvenile Detention</u>				
Contractual services	<u>\$ 30,604</u>	<u>\$ 25,000</u>	<u>\$ (5,604)</u>	<u>\$ 32,996</u>
<u>Extension Council</u>				
Appropriation	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>-</u>	<u>\$187,000</u>

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Soil Conservation</u>				
Contractual services	\$ 25,000	\$ 25,000	-	\$ 31,000
<u>Fair Maintenance</u>				
Activity Center maintenance	\$ 63,704	\$ 62,325	\$ (1,379)	\$ 66,035
<u>Health</u>				
Hospital Board	\$1,049,840	\$1,049,840	-	\$1,049,840
Developmentally disabled	66,600	66,600	-	77,417
Mental health	108,768	108,768	-	114,206
Totals	\$1,225,208	\$1,225,208	-	\$1,241,463
<u>Historical</u>				
Appropriations	\$ 130,000	\$ 130,000	-	\$ 142,000
<u>Transfer Station</u>				
Personal services	\$ 132,443	\$ 154,597	\$ 22,154	\$ 149,662
Contractual services	191,662	284,350	92,688	201,388
Commodities	35,444	63,100	27,656	34,967
Capital outlay	244	18,476	18,232	4,749
Totals	\$ 359,793	\$ 520,523	\$ 160,730	\$ 390,766
<u>Other Appropriations</u>				
Other appropriations	\$ 28,149	\$ 75,000	\$ 46,851	\$ 29,767
Hospital appropriation	500,000	500,000	-	-
Appropriation – WEKANDO	15,000	277,742	262,742	364,425
Totals	\$ 543,149	\$ 852,742	\$ 309,593	\$ 394,192
<u>Operating Transfers</u>				
Special Equipment Fund	\$ 50,000	\$ 50,000	-	\$ 150,000
Totals	\$6,632,001	\$7,789,315	\$1,157,314	\$6,525,976

GRANT COUNTY, KANSAS

Schedule 5

RECONCILIATION OF 2010 TAX ROLL

December 31, 2011

2010 Tax Roll – As Adjusted

County Clerk's abstract of 2010 tax roll			\$27,944,529
Adjustments to Original Tax Roll:			
Added taxes	\$	4,839	
Abated taxes		<u>(16,367)</u>	<u>(11,528)</u>
Adjusted 2010 tax roll			\$27,933,001

2010 Tax Roll – Accounted for

Net Tax Roll Collections:			
Collections during 2010	\$15,301,487		
Collections during 2011	<u>12,526,800</u>		
Net tax collections		\$27,828,287	

Delinquent personal property taxes for which tax warrants issued	\$ 96,148		
Delinquent real estate taxes entered on the tax sale record	<u>8,566</u>	<u>104,714</u>	

2010 Tax Roll accounted for			<u>27,933,001</u>
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Difference			<u><u>-</u></u>
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